

ordinance thereof, for any of the corporate uses thereof, upon any mechanical tools or implements, whether worked by hand or by steam or other motive power, machinery, manufacturing apparatus, or engines owned by any individual, firm or corporation in said city, and properly subject to valuation and taxation therein, which said tools, implements, machinery, apparatus or engines shall be actually employed and used in the business of manufacturing in said city; and it shall be the duty of the judges of the Appeal Tax Court of said city to make such abatements of taxes levied as aforesaid as may be authorized and directed by said Mayor and City Council by ordinance as aforesaid; provided such abatement shall be extended to all persons, firms or corporations engaged in the branch or branches of manufacturing industry proposed to be benefitted by ordinance under the provisions of this act; provided further, that application for such abatement as aforesaid shall be made and verified to the satisfaction of said judges by the oath of the party applying for the same, or other satisfactory evidence, before the annual revision and correction of the tax lists in each year, which said judges of the Appeal Tax Court are by law required to make, shall be completed and returned by said judges to the tax department of said city, and not afterwards; and said judges shall further keep a record of all abatements made by them as aforesaid, and report in writing the aggregate amount thereof during the year to said Mayor and City Council on or before the fifteenth day of March in each year.

Who to make
abatements.

Verified by
oath.

SEC. 2. *And be it further enacted,* That this act shall take effect from the date of its passage. Effective.

Approved April 10, 1880.